

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**Notes**

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading No 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall within Chapter 49.

CHAPTER 39

PLASTICS AND ARTICLES THEREOF**Notes**

1. Throughout the nomenclature the expression 'plastics' means those materials of heading Nos 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the nomenclature any reference to 'plastics' also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This chapter does not cover:

- (a) waxes of heading No 2712 or 3404;
- (b) separate chemically defined organic compounds (Chapter 29);
- (c) heparin or its salts (heading No 3001);
- (d) solutions (other than collodions) consisting of any of the products specified in headings Nos 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading No 3208); stamping foils of heading No 3212;
- (e) organic surface-active agents or preparations of heading No 3402;
- (f) run gums or ester gums (heading No 3806);
- (g) diagnostic or laboratory reagents on a backing of plastics (heading No 3822);
- (h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (ij) saddlery or harness (heading No 4201) or trunks, suitcases, handbags or other containers of heading No 4202;
- (k) plaits, wickerwork or other articles of Chapter 46;
- (l) wall coverings of heading No 4814;
- (m) goods of Section XI (textiles and textile articles);
- (n) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (o) imitation jewellery of heading No 7117;
- (p) articles of Section XVI (machines and mechanical or electrical appliances);

- (q) parts of aircraft or vehicles of Section XVII;
- (r) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (s) articles of Chapter 91 (for example, clock or watch cases);
- (t) articles of Chapter 92 (for example, musical instruments or parts thereof);
- (u) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (v) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (w) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Heading Nos 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

- (a) liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1 013 mbar when a reduced-pressure distillation method is used (heading Nos 3901 and 3902);
- (b) resins, not highly polymerised, of the coumarone-indene type (heading No 3911);
- (c) other synthetic polymers with an average of at least five monomer units;
- (d) silicones (heading No 3910);
- (e) resols (heading No 3909) and other prepolymers.

4. The expression 'copolymers' covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling within the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In heading Nos 3901 to 3914, the expression 'primary forms' applies only to the following forms:

- (a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
- (b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading No 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (heading Nos 3901 to 3914).

8. For the purposes of heading No 3917, the expression 'tubes, pipes and hoses' means hollow products, whether semi-manufactured or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed one-and-a-half times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading No 3918, the expression 'wall or ceiling coverings of plastics' applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In heading Nos 3920 and 3921, the expression 'plates, sheets, film, foil and strip' applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading No 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-chapter II:

- (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;
- (b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) gutters and fittings therefor;

- (d) doors, windows and their frames and thresholds for doors;
- (e) balconies, balustrades, fencing, gates and similar barriers;
- (f) shutters, blinds (including venetian blinds) and similar articles and parts and fittings thereof;
- (g) large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) ornamental architectural features, for example, flutings, cupolas, dovecotes;
- (ij) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading note

1. Within any one heading of this chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) where there is a subheading named 'Other' in the same series:

- (1) the designation in a subheading of a polymer by the prefix 'poly' (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content;
- (2) the copolymers named in subheadings Nos 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified within those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content;
- (3) chemically modified polymers are to be classified within the subheading named 'Other', provided that the chemically modified polymers are not more specifically covered by another subheading;
- (4) polymers not meeting (1), (2) or (3) above, are to be classified within the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling within the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared;

(b) where there is no subheading named 'Other' in the same series:

- (1) polymers are to be classified within the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling within the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared;
- (2) chemically modified polymers are to be classified within the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified within the same subheading as polymers of the same monomer units in the same proportions.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
I. PRIMARY FORMS				
3901	Polymers of ethylene, in primary forms:			
3901 10	– Polyethylene having a specific gravity of less than 0,94:			
3901 10 10	– – Linear polyethylene	20	8,9	—
3901 10 90	– – Other	20	8,9	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3901 20	– Polyethylene having a specific gravity of 0,94 or more:			
3901 20 10	– – Polyethylene, in one of the forms mentioned in note 6 (b) to this chapter, of a specific gravity of 0,958 or more at 23 °C, containing: — 50 mg/kg or less of aluminium, — 2 mg/kg or less of calcium, — 2 mg/kg or less of chromium, — 2 mg/kg or less of iron, — 2 mg/kg or less of nickel, — 2 mg/kg or less of titanium and — 8 mg/kg or less of vanadium, for the manufacture of chlorosulphonated polyethylene ⁽¹⁾	20	Free	—
3901 20 90	– – Other	20	8,9	—
3901 30 00	– Ethylene-vinyl acetate copolymers	21	8,9	—
3901 90	– Other:			
3901 90 10	– – Ionomer resin consisting of a salt of a terpolymer of ethylene with isobutyl acrylate and methacrylic acid	21	Free	—
3901 90 20	– – A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight 35 % or less of styrene, in one of the forms mentioned in note 6 (b) to this chapter	21	Free	—
3901 90 90	– – Other	21	8,9	—
3902	Polymers of propylene or of other olefins, in primary forms:			
3902 10 00	– Polypropylene	23	8,9	—
3902 20 00	– Polyisobutylene	23	8,9	—
3902 30 00	– Propylene copolymers	21	8,9	—
3902 90	– Other:			
3902 90 10	– – A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight 35 % or less of styrene, in one of the forms mentioned in note 6 (b) to this chapter	21	Free	—
3902 90 20	– – Polybut-1-ene, a copolymer of but-1-ene with ethylene containing by weight 10 % or less of ethylene, or a blend of polybut-1-ene with polyethylene and/or polypropylene containing by weight 10 % or less of polyethylene and/or 25 % or less of polypropylene, in one of the forms mentioned in note 6 (b) to this chapter	21	Free	—
3902 90 90	– – Other	21	8,9	—
3903	Polymers of styrene, in primary forms:			
	– Polystyrene:			
3903 11 00	– – Expansible	20	8,9	—
3903 19 00	– – Other	20	8,9	—

⁽¹⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3903 20 00	– Styrene-acrylonitrile (SAN) copolymers	20	8,9	—
3903 30 00	– Acrylonitrile-butadiene-styrene (ABS) copolymers	20	8,9	—
3903 90	– Other:			
3903 90 10	– – Copolymer, solely of styrene with allyl alcohol, of an acetyl value of 175 or more	20	Free	—
3903 90 20	– – Brominated polystyrene, containing by weight 58 % or more but not more than 71 % of bromine, in one of the forms mentioned in note 6 (b) to this chapter	20	Free	—
3903 90 90	– – Other	20	8,9	—
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:			
3904 10 00	– Polyvinyl chloride, not mixed with any other substances	20	8,9	—
	– Other polyvinyl chloride:			
3904 21 00	– – Non-plasticised	20	8,9	—
3904 22 00	– – Plasticised	20	8,9	—
3904 30 00	– Vinyl chloride-vinyl acetate copolymers	21	8,9	—
3904 40 00	– Other vinyl chloride copolymers	20	8,9	—
3904 50	– Vinylidene chloride polymers:			
3904 50 10	– – Copolymer of vinylidene chloride with acrylonitrile, in the form of expandable beads of a diameter of 4 micrometres or more but not more than 20 micrometres	20	Free	—
3904 50 90	– – Other	20	8,9	—
	– Fluoro-polymers:			
3904 61 00	– – Polytetrafluoroethylene	23	8,9	—
3904 69	– – Other:			
3904 69 10	– – – Polyvinyl fluoride, in one of the forms mentioned in note 6 (b) to this chapter	22	Free	—
3904 69 90	– – – Other	22	8,9	—
3904 90 00	– Other	22	8,9	—
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:			
	– Polyvinyl acetate:			
3905 12 00	– – In aqueous dispersion	20	8,7	—
3905 19 00	– – Other	20	8,7	—
	– Vinyl acetate copolymers:			
3905 21 00	– – In aqueous dispersion	20	8,7	—
3905 29 00	– – Other	20	8,7	—
3905 30 00	– Polyvinylalcohol, whether or not containing unhydrolysed acetate groups	21	8,9	—
	– Other:			
3905 91 00	– – Copolymers	21	8,9	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3905 99	— — Other:			
3905 99 10	— — — Poly(vinyl formal), in one of the forms mentioned in note 6 (b) to this chapter, of a molecular weight of 10 000 or more but not exceeding 40 000 and containing by weight: — 9,5 % or more but not more than 13 % of acetyl groups evaluated as vinyl acetate and — 5 % or more but not more than 6,5 % of hydroxy groups evaluated as vinyl alcohol	21	Free	—
3905 99 90	— — — Other	21	8,9	—
3906	Acrylic polymers in primary forms:			
3906 10 00	— Polymethyl methacrylate	21	8,9	—
3906 90	— Other:			
3906 90 10	— — Poly[N-(3-hydroxyimino-1,1-dimethylbutyl)acrylamide]	21	Free	—
3906 90 20	— — Copolymer of 2-diisopropylaminoethyl methacrylate with decyl methacrylate, in the form of a solution in N,N-dimethylacetamide, containing by weight 55 % or more of copolymer	21	Free	—
3906 90 30	— — Copolymer of acrylic acid with 2-ethylhexyl acrylate, containing by weight 10 % or more but not more than 11 % of 2-ethylhexyl acrylate	21	Free	—
3906 90 40	— — Copolymer of acrylonitrile with methyl acrylate, modified with polybutadiene-acrylonitrile (NBR)	21	Free	—
3906 90 50	— — Polymerisation product of acrylic acid with alkyl methacrylate and small quantities of other monomers, for use as a thickener in the manufacture of textile printing pastes ⁽¹⁾	21	Free	—
3906 90 60	— — Copolymer of methyl acrylate with ethylene and a monomer containing a non-terminal carboxy group as a substituent, containing by weight 50 % or more of methyl acrylate, whether or not compounded with silica	21	5	—
3906 90 90	— — Other	21	8,9	—
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:			
3907 10 00	— Polyacetals	20	6,5	—
3907 20	— Other polyethers:			
	— — Polyether alcohols:			
3907 20 11	— — — Polyethylene glycols	20	6,5	—
	— — — Other:			
3907 20 21	— — — — With a hydroxyl number not exceeding 100	20	6,5	—
3907 20 29	— — — — Other	20	6,5	—

⁽¹⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
-- Other:				
3907 20 91	— Copolymer of 1-chloro-2,3-epoxypropane with ethylene oxide	20	Free	—
3907 20 99	— Other	20	6,5	—
3907 30 00	— Epoxide resins	20	6,5	—
3907 40 00	— Polycarbonates	20	6,5	—
3907 50 00	— Alkyd resins	20	6,5	—
3907 60	— Polyethylene terephthalate:			
★ 3907 60 20	— Having a viscosity number of 183 ml/g or higher	20	6,5	—
★ 3907 60 80	— Other	20	6,5	—
— Other polyesters:				
3907 91	— Unsaturated:			
3907 91 10	— — Liquid	20	6,5	—
3907 91 90	— — Other	20	6,5	—
3907 99	— Other:			
— — With a hydroxyl number not exceeding 100:				
3907 99 11	— — — Poly(ethylene naphthalene-2,6-dicarboxylate)	20	Free	—
3907 99 19	— — — Other	20	6,5	—
— — Other:				
3907 99 91	— — — — Poly(ethylene naphthalene-2,6-dicarboxylate)	20	Free	—
3907 99 99	— — — Other	20	6,5	—
3908	Polyamides in primary forms:			
3908 10 00	— Polyamide -6, -11, -12, -6,6, -6,9, -6,10 or -6,12	22	6,5	—
3908 90 00	— Other	22	6,5	—
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:			
3909 10 00	— Urea resins; thiourea resins	15	6,5	—
3909 20 00	— Melamine resins	15	6,5	—
3909 30 00	— Other amino-resins	15	6,5	—
3909 40 00	— Phenolic resins	15	6,5	—
3909 50	— Polyurethanes:			
3909 50 10	— — Polyurethane of 2,2'-(tert-butylimino)diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight 50 % or more of polymer	20	Free	—
3909 50 90	— — Other	20	6,5	—
3910 00 00	Silicones in primary forms	20	6,5	—
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms:			
3911 10 00	— Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	20	8,9	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3911 90	– Other: – – Condensation or rearrangement polymerisation products whether or not chemically modified:			
3911 90 11	– – – Poly(oxy-1,4-phenylenesulphonyl-1,4-phenyleneoxy-1,4-phenyleneisopropylidene-1,4-phenylene), in one of the forms mentioned in note 6 (b) to this chapter	20	3,5	—
3911 90 13	– – – Poly(thio-1,4-phenylene)	20	Free	—
3911 90 19	– – – Other ²	20	6,5	—
	– – Other:			
3911 90 91	– – – Copolymer of p-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide, containing by weight 50 % or more of polymer	21	Free	—
3911 90 93	– – – Hydrogenated copolymers of vinyltoluene and α-methylstyrene	21	Free	—
3911 90 99	– – – Other	21	8,9	—
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:			
	– Cellulose acetates:			
3912 11 00	– – Non-plasticised	19	6,5	—
3912 12 00	– – Plasticised	16	6,5	—
3912 20	– Cellulose nitrates (including collodions):			
	– – Non-plasticised:			
3912 20 11	– – – Collodions and celloidin	20	10,3	—
3912 20 19	– – – Other	12	6	—
3912 20 90	– – Plasticised	17	6,5	—
	– Cellulose ethers:			
3912 31 00	– – Carboxymethylcellulose and its salts	19	6,5	—
3912 39	– – Other:			
3912 39 10	– – – Ethylcellulose	15	6,5	—
3912 39 20	– – – Hydroxypropylcellulose	19	Free	—
3912 39 80	– – – Other	19	6,5	—
3912 90	– Other:			
3912 90 10	– – Cellulose esters	16	6,4	—
3912 90 90	– – Other	19	6,5	—
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:			
3913 10 00	– Alginic acid, its salts and esters	11	5	—
3913 90	– Other:			
3913 90 10	– – Chemical derivatives of natural rubber	17	6,5	—
3913 90 20	– – Amylopectin	20	8,7	—
3913 90 30	– – Amylose	20	8,7	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3913 90 80	— — Other	20	8,7	—
3914 00 00	Ion-exchangers based on polymers of headings Nos 3901 to 3913, in primary forms	22	6,5	—
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
3915	Waste, parings and scrap, of plastics:			
3915 10 00	— Of polymers of ethylene	23	8,9	—
3915 20 00	— Of polymers of styrene	23	8,9	—
3915 30 00	— Of polymers of vinyl chloride	23	8,9	—
3915 90	— Of other plastics:			
	— — Of addition polymerisation products:			
3915 90 11	— — — Of polymers of propylene	23	8,9	—
3915 90 13	— — — Of acrylic polymers	23	8,9	—
3915 90 19	— — — Other	23	8,9	—
	— — Other:			
3915 90 91	— — — Of epoxide resins	14	6,5	—
3915 90 93	— — — Of cellulose and its chemical derivatives	14	6,5	—
3915 90 99	— — — Other	14	6,5	—
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:			
3916 10 00	— Of polymers of ethylene	23	8,9	—
3916 20	— Of polymers of vinyl chloride:			
3916 20 10	— — Of polyvinyl chloride	23	8,9	—
3916 20 90	— — Other	23	8,9	—
3916 90	— Of other plastics:			
	— — Of condensation or rearrangement polymerisation products, whether or not chemically modified:			
3916 90 11	— — — Of polyesters	20	6,5	—
3916 90 13	— — — Of polyamides	20	6,5	—
3916 90 15	— — — Of epoxide resins	20	6,5	—
3916 90 19	— — — Other	20	6,5	—
	— — Of addition polymerisation products:			
3916 90 51	— — — Of polymers of propylene	21	8,9	—
3916 90 59	— — — Other	21	8,9	—
3916 90 90	— — Other	16	6,5	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:			
3917 10	– Artificial guts (sausage casings) of hardened protein or of cellulosic materials:			
3917 10 10	– – Of hardened protein	10	5,3	—
3917 10 90	– – Of cellulosic materials	21	6,5	—
	– Tubes, pipes and hoses, rigid:			
3917 21	– – Of polymers of ethylene:			
3917 21 10	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked . . .	23	8,9	—
	– – – Other:			
3917 21 91	– – – – With fittings attached, for use in civil aircraft (¹)	22	Free	—
3917 21 99	– – – – Other	22	6,5	—
3917 22	– – Of polymers of propylene:			
3917 22 10	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked . . .	23	8,9	—
	– – – Other:			
3917 22 91	– – – – With fittings attached, for use in civil aircraft (¹)	22	Free	—
3917 22 99	– – – – Other	22	6,5	—
3917 23	– – Of polymers of vinyl chloride:			
3917 23 10	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked . . .	23	8,9	—
	– – – Other:			
3917 23 91	– – – – With fittings attached, for use in civil aircraft (¹)	22	Free	—
3917 23 99	– – – – Other	22	6,5	—
3917 29	– – Of other plastics:			
	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked:			
3917 29 12	– – – – Of condensation or rearrangement polymerisation products, whether or not chemically modified	20	6,5	—
3917 29 15	– – – – Of addition polymerisation products	21	8,9	—
3917 29 19	– – – – Other	16	6,5	—
	– – – Other:			
3917 29 91	– – – – With fittings attached, for use in civil aircraft (¹)	22	Free	—
3917 29 99	– – – – Other	22	6,5	—

(¹) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the preliminary provisions.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
– Other tubes, pipes and hoses:				
3917 31	– – Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa:			
3917 31 10	– – – With fittings attached, for use in civil aircraft (¹)	22	Free	—
3917 31 90	– – – Other	22	6,5	—
3917 32	– – Other, not reinforced or otherwise combined with other materials, without fittings:			
	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked:			
3917 32 10	– – – – Of condensation or rearrangement polymerisation products, whether or not chemically modified	20	6,5	—
	– – – – Of addition polymerisation products:			
3917 32 31	– – – – – Of polymers of ethylene	21	8,9	—
3917 32 35	– – – – – Of polymers of vinyl chloride	21	8,9	—
3917 32 39	– – – – – Other	21	8,9	—
3917 32 51	– – – – Other	16	6,5	—
	– – – Other:			
3917 32 91	– – – – Artificial sausage casings	22	6,5	—
3917 32 99	– – – – Other	22	6,5	—
3917 33	– – Other, not reinforced or otherwise combined with other materials, with fittings:			
3917 33 10	– – – With fittings attached, for use in civil aircraft (¹)	22	Free	—
3917 33 90	– – – Other	22	6,5	—
3917 39	– – Other:			
	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked:			
3917 39 12	– – – – Of condensation or rearrangement polymerisation products, whether or not chemically modified	20	6,5	—
3917 39 15	– – – – Of addition polymerisation products	21	8,9	—
3917 39 19	– – – – Other	16	6,5	—
	– – – Other:			
3917 39 91	– – – – With fittings attached, for use in civil aircraft (¹)	22	Free	—
3917 39 99	– – – – Other	22	6,5	—
3917 40	– Fittings:			
3917 40 10	– – For use in civil aircraft (¹)	22	Free	—
3917 40 90	– – Other	22	6,5	—

(¹) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the preliminary provisions.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter:			
3918 10	– Of polymers of vinyl chloride:			
3918 10 10	– – Consisting of a support impregnated, coated or covered with polyvinyl chloride	23	8,9	m ²
3918 10 90	– – Other	23	8,9	m ²
3918 90 00	– Of other plastics	23	8,9	m ²
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:			
3919 10	– In rolls of a width not exceeding 20 cm:			
	– – Strips, the coating of which consists of unvulcanised natural or synthetic rubber:			
3919 10 11	– – – Of plasticised polyvinyl chloride or of polyethylene	16	6,3	—
3919 10 13	– – – Of non-plasticised polyvinyl chloride	16	6,3	—
3919 10 15	– – – Of polypropylene	16	6,3	—
3919 10 19	– – – Other	16	6,3	—
	– – Other:			
	– – – Of condensation or rearrangement polymerisation products, whether or not chemically modified:			
3919 10 31	– – – – Of polyesters	20	9,1	—
3919 10 38	– – – – Other	20	6,5	—
	– – – Of addition polymerisation products:			
3919 10 61	– – – – Of plasticised polyvinyl chloride or of polyethylene	21	8,9	—
3919 10 69	– – – – Other	21	8,9	—
3919 10 90	– – – Other	16	6,5	—
3919 90	– Other:			
3919 90 10	– – Further worked than surface-worked, or cut to shapes other than rectangular (including square)	22	6,5	—
	– – Other:			
	– – – Of condensation or rearrangement polymerisation products, whether or not chemically modified:			
3919 90 31	– – – – Of polycarbonates, alkyd resins, polyallyl esters or other polyesters	20	9,1	—
3919 90 38	– – – – Other	20	6,5	—
	– – – Of addition polymerisation products:			
3919 90 61	– – – – Of plasticised polyvinyl chloride or of polyethylene	21	8,9	—
3919 90 69	– – – – Other	21	8,9	—
3919 90 90	– – – Other	16	6,5	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:			
3920 10	– Of polymers of ethylene:			
	– – Of a thickness not exceeding 0,125 mm:			
	– – – Of polyethylene having a specific gravity of:			
	– – – – Less than 0,94:			
3920 10 23	– – – – – Polyethylene film, of a thickness of 20 micrometres or more but not exceeding 40 micrometres, for the production of photo-resist film used in the manufacture of semiconductors or printed circuits ⁽¹⁾ . . .	23	Free	—
	– – – – – Other:			
	– – – – – Not printed:			
3920 10 24	– – – – – Stretch film	23	8,9	—
3920 10 26	– – – – – Other	23	8,9	—
3920 10 27	– – – – – Printed	23	8,9	—
3920 10 28	– – – – – 0,94 or more	23	8,9	—
3920 10 40	– – – Other	23	8,9	—
	– – Of a thickness exceeding 0,125 mm:			
3920 10 81	– – – Synthetic paper pulp, in the form of moist sheets made from unconnected finely branched polyethylene fibrils, whether or not blended with cellulose fibres in a quantity not exceeding 15 %, containing polyvinyl alcohol dissolved in water as the moistening agent	23	Free	—
3920 10 89	– – – Other	23	8,9	—
3920 20	– Of polymers of propylene:			
	– – Of a thickness not exceeding 0,10 mm:			
3920 20 21	– – – Biaxially oriented	23	8,9	—
3920 20 29	– – – Other	23	8,9	—
	– – Of a thickness exceeding 0,10 mm:			
	– – – Strip of a width exceeding 5 mm but not exceeding 20 mm of the kind used for packaging:			
3920 20 71	– – – – Decorative strip	23	8,9	—
3920 20 79	– – – – Other	23	8,9	—
3920 20 90	– – – Other	23	8,9	—
3920 30 00	– Of polymers of styrene	23	8,9	—
	– Of polymers of vinyl chloride:			
3920 41	– – Rigid:			
	– – – Non-plasticised, of a thickness:			
3920 41 11	– – – – Not exceeding 1 mm	23	8,9	—
3920 41 19	– – – – Exceeding 1 mm	23	8,9	—

⁽¹⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
	— — — Plasticised, of a thickness:			
3920 41 91	— — — — Not exceeding 1 mm	23	8,9	—
3920 41 99	— — — — Exceeding 1 mm	23	8,9	—
3920 42	— — Flexible:			
	— — — Non-plasticised, of a thickness:			
3920 42 11	— — — — Not exceeding 1 mm	23	8,9	—
3920 42 19	— — — — Exceeding 1 mm	23	8,9	—
	— — — Plasticised, of a thickness:			
3920 42 91	— — — — Not exceeding 1 mm	23	8,9	—
3920 42 99	— — — — Exceeding 1 mm	23	8,9	—
	— Of acrylic polymers:			
3920 51 00	— — Of polymethyl methacrylate	21	8,9	—
3920 59	— — Other:			
3920 59 10	— — — Copolymer of acrylic and methacrylic esters, in the form of film of a thickness not exceeding 150 micrometres	21	Free	—
3920 59 90	— — — Other	21	8,9	—
	— Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920 61 00	— — Of polycarbonates	20	9,1	—
3920 62	— — Of polyethylene terephthalate:			
	— — — Of a thickness not exceeding 0,35 mm:			
3920 62 11	— — — — Polyethylene terephthalate film, of a thickness of 72 micrometres or more but not exceeding 79 micrometres, for the manufacture of flexible magnetic disks ⁽¹⁾	20	Free	—
3920 62 13	— — — — Polyethylene terephthalate film, of a thickness of 100 micrometres or more but not exceeding 150 micrometres, for the manufacture of photopolymer printing plates ⁽¹⁾	20	Free	—
3920 62 19	— — — — Other	20	9,1	—
3920 62 90	— — — Of a thickness exceeding 0,35 mm	20	9,1	—
3920 63 00	— — Of unsaturated polyesters	20	9,1	—
3920 69 00	— — Of other polyesters	20	9,1	—
	— Of cellulose or its chemical derivatives:			
3920 71	— — Of regenerated cellulose:			
3920 71 10	— — — Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm	23	9,1	—
3920 71 90	— — — Other	19	6,5	—
3920 72 00	— — Of vulcanised fibre	14	5,7	—
3920 73	— — Of cellulose acetate:			
3920 73 10	— — — Film in rolls or in strips, for cinematography or photography	13	6,3	—

⁽¹⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3920 73 50	— — — Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm	19	9,1	—
3920 73 90	— — — Other	17	6,5	—
3920 79 00	— — Of other cellulose derivatives	16	6,5	—
	— Of other plastics:			
3920 91 00	— — Of polyvinyl butyral	23	8,9	—
3920 92 00	— — Of polyamides	22	6,5	—
3920 93 00	— — Of amino-resins	17	6,5	—
3920 94 00	— — Of phenolic resins	17	6,5	—
3920 99	— — Of other plastics:			
	— — — Of condensation or rearrangement polymerisation products, whether or not chemically modified:			
3920 99 21	— — — — Polyimide sheet and strip, uncoated, or coated or covered solely with plastic	20	Free	—
3920 99 28	— — — — Other	20	6,5	—
	— — — Of addition polymerisation products:			
3920 99 51	— — — — Polyvinyl fluoride sheet	21	Free	—
3920 99 53	— — — — Ion-exchange membranes of fluorinated plastic material, for use in chlor-alkali electrolytic cells (¹)	21	Free	—
3920 99 55	— — — — Biaxially-orientated polyvinyl alcohol film, containing by weight 97 % or more of polyvinyl alcohol, uncoated, of a thickness not exceeding 1 mm .	21	Free	—
3920 99 59	— — — — Other	21	8,9	—
3920 99 90	— — — Other	16	6,5	—
3921	Other plates, sheets, film, foil and strip, of plastics:			
	— Cellular:			
3921 11 00	— — Of polymers of styrene	23	8,9	—
3921 12 00	— — Of polymers of vinyl chloride	23	8,9	—
3921 13	— — Of polyurethanes:			
3921 13 10	— — — Flexible	22	6,5	—
3921 13 90	— — — Other	22	6,5	—
3921 14 00	— — Of regenerated cellulose	22	6,5	—
3921 19 00	— — Of other plastics	21	8,9	—
3921 90	— Other:			
	— — Of condensation or rearrangement polymerisation products, whether or not chemically modified:			
	— — — Of polyesters:			
3921 90 11	— — — — Corrugated sheet and plates	20	9,1	—
3921 90 19	— — — — Other	20	9,1	—

(¹) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3921 90 30	— — — Of phenolic resins	20	6,5	—
	— — — Of amino-resins:			
	— — — — Laminated:			
3921 90 41	— — — — High pressure laminates with a decorative surface on one or both sides	20	6,5	—
3921 90 43	— — — — Other	20	6,5	—
3921 90 49	— — — — Other	20	6,5	—
3921 90 55	— — — Other	20	6,5	—
3921 90 60	— — Of addition polymerisation products	21	8,9	—
3921 90 90	— — Other	16	6,5	—
3922	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:			
3922 10 00	— Baths, shower-baths and wash-basins	22	6,5	—
3922 20 00	— Lavatory seats and covers	22	6,5	—
3922 90 00	— Other	22	6,5	—
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:			
3923 10 00	— Boxes, cases, crates and similar articles	22	6,5	—
	— Sacks and bags (including cones):			
3923 21 00	— — Of polymers of ethylene	22	6,5	—
3923 29	— — Of other plastics:			
3923 29 10	— — — Of polyvinyl chloride	22	6,5	—
3923 29 90	— — — Other	22	6,5	—
3923 30	— Carboys, bottles, flasks and similar articles:			
3923 30 10	— — Of a capacity not exceeding two litres	22	6,5	—
3923 30 90	— — Of a capacity exceeding two litres	22	6,5	—
3923 40	— Spools, cops, bobbins and similar supports:			
3923 40 10	— — Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading Nos 8523 and 8524 . . .	16	5,3	—
3923 40 90	— — Other	22	6,5	—
3923 50	— Stoppers, lids, caps and other closures:			
3923 50 10	— — Caps and capsules for bottles	22	6,5	—
3923 50 90	— — Other	22	6,5	—
3923 90	— Other:			
3923 90 10	— — Netting extruded in tubular form	22	6,5	—
3923 90 90	— — Other	22	6,5	—
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics:			
3924 10 00	— Tableware and kitchenware	22	6,5	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3924 90	– Other:			
	– – Of regenerated cellulose:			
3924 90 11	– – – Sponges	23	6,5	—
3924 90 19	– – – Other	23	6,5	—
3924 90 90	– – Other	22	6,5	—
3925	Builders' ware of plastics, not elsewhere specified or included:			
3925 10 00	– Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	22	6,5	—
3925 20 00	– Doors, windows and their frames and thresholds for doors	22	6,5	—
3925 30 00	– Shutters, blinds (including venetian blinds) and similar articles and parts thereof	22	6,5	—
3925 90	– Other:			
3925 90 10	– – Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings	22	6,5	—
3925 90 20	– – Trunking, ducting and cable trays for electrical circuits	22	6,5	—
3925 90 80	– – Other	22	6,5	—
3926	Other articles of plastics and articles of other materials of heading Nos 3901 to 3914:			
3926 10 00	– Office or school supplies	22	6,5	—
3926 20 00	– Articles of apparel and clothing accessories (including gloves)	22	6,5	—
3926 30 00	– Fittings for furniture, coachwork or the like	22	6,5	—
3926 40 00	– Statuettes and other ornamental articles	22	6,5	—
3926 90	– Other:			
3926 90 10	– – For technical uses, for use in civil aircraft (⁽¹⁾)	22	Free	—
	– – Other:			
3926 90 50	– – – Perforated buckets and similar articles used to filter water at the entrance to drains	22	6,5	—
	– – – Other:			
3926 90 91	– – – – Made from sheet	22	6,5	—
3926 90 99	– – – – Other	22	6,5	—

(¹) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the preliminary provisions.